

### **Evaluating “General Controls” over Information Technology**

OFM provides a set of evaluation tools for monitoring Information Technology general controls.

This evaluation tool set, developed by DIT’s Internal Audit, identifies those general control objectives that are typically applicable to the management of the Department of Information Technology versus those controls that are applicable to State departments using information technology in the administration of their programs and applications. The worksheet is based on the CobiT (Control Objectives for Information and related Technology) control objectives. In addition, the tool set includes the CobiT Control Objectives document developed by the Information Systems Audit and Control Foundation (ISACF).

The tool set is composed of the following documents:

- Worksheet Instructions – this document contains the instructions and considerations to be taken for Evaluating “General Controls” over Automated Information Systems and completing the worksheet. Please read this document before initiating the evaluation process.
- Evaluating “General Controls” over Automated Information Systems worksheet – this worksheet should be used to document the assessment and evaluates controls over data processing center operations, system software (not application software), databases, acquisition and maintenance, access security (both physical and logical), application systems development maintenance, and overall IT Department administration. Please note: These controls apply to all systems-mainframe, mini-computer, and end-user computing environments.
- CobiT Control Objectives – this document, developed by the Information Systems Audit and Control Foundation (ISACF), contains the itemized and detailed “Control Objectives” for each of the 34 processes within the information technology functions that are being assessed for the State of Michigan’s Biennial Internal Control Evaluation and documented in the Evaluating “General Controls” over Automated Information Systems worksheet.